

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

IN RE:	*	
	*	CASE NO. 13-08323-ESL
JESUS MANUEL SANTIAGO ROSADO	*	
BETSY MEDINA GONZALEZ	*	
	*	CHAPTER 13
<u>DEBTORS</u>	*	

**DEBTORS' OBJECTION TO CLAIM NUMBER 7-1  
BY DEPARTMENT OF TREASURY**

TO THE HONORABLE COURT:

**NOW COME, JESUS MANUEL SANTIAGO ROSADO and BETSY MEDINA GONZALEZ**, debtors, through the undersigned attorney, and very respectfully states and prays as follows:

1. That the Department of Treasury filed a proof of claim number 7-1, in the amount of \$4,465.45, as a priority claim for post-petition IVU taxes.

2. That claim number 7-1 and its supporting documents reflect that the above mentioned debt is being charged to one (1) business operated by joint debtor, Jesus M. Santiago Rosado, for failure to pay post-petition sales tax ("IVU") to the Treasury Department for the periods of September/2013 through February/2014.

3. That claim number 7-1 is hereby objected on the following grounds:

a. that the joint debtor's business has a certificate of exemption, issued by the Department of Treasury, since its commercial activity is exempted from the sales tax ("IVU") payment. Therefore the joint debtor is not liable for the above mentioned sales tax ("IVU") debt.

4. Based on the aforementioned, debtors request that claim number 7-1 filed by Department of Treasury for post-petition IVU taxes, **be deleted and disallowed**.

Page – 2 –  
Debtors' Objection to Claim 7-1  
Case no. 13-08323-ESL13

**WHEREFORE**, the debtors respectfully request this motion be granted, and that proof of claim number 7-1 be deleted and disallowed, in the above captioned case.

**NOTICE**

Within thirty (30) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

**CERTIFICATE OF SERVICE:** I CERTIFY that on this same date a copy of this motion was filed with the Clerk of the Court using the CM/ECF system which will send notice of the same to Alejandro Oliveras Rivera, Esq., Chapter 13 Trustee ; I also certify that a copy of this motion was sent via US Mail to: The Hon. Melba Acosta Febo, Secretary of Treasury, Treasury Department PO BOX 9024140 San Juan PR 00902-4140; US Certified Mail #7013 1710 0002 1376 4843; The Hon. Cesar Miranda, Esq., Secretary of Justice of Puerto Rico, Department of Justice of Puerto Rico, PO Box 9020192 San Juan PR 00902-0192, US Certified Mail #7013 1710 0002 1376 4812; I also certify that the following parties were notified via US Regular Mail; Department of Treasury, Bankruptcy Section Suite 1504 235 Arterial Hostos San Juan PR 00918-1454; Jesus Manuel Santiago Rosado and Betsy Medina Gonzalez, 4 Camino Del Monte Colinas De Plata Toa Alta PR 00953, debtors in the above captioned case.

**RESPECTFULLY SUBMITTED.** In San Juan, Puerto Rico, this 15<sup>th</sup> day of May, 2014.

*/s/Roberto Figueroa Carrasquillo*  
ROBERTO FIGUEROA CARRASQUILLO  
ATTORNEY FOR DEBTOR  
USDC #203614  
PO BOX 186 CAGUAS PR 00726  
TEL NO 787-744-7699 FAX NO 787-746-5294  
Email: [rfigueroa@rfclawpr.com](mailto:rfigueroa@rfclawpr.com)